



THE ATTORNEY GENERAL OF TEXAS

AUSTIN, TEXAS 78711

JOHN L. HILL
ATTORNEY GENERAL

May 11, 1973

The Honorable Charles F. Herring
Chairman, Jurisprudence Committee
Texas State Senate
Austin, Texas

Letter Advisory No. 29

Re: The constitutionality of
Senate Bill 313, relating
to reports by the Comp-
troller to cities imposing
sales tax; providing for
lists of delinquent taxpayers,
etc.

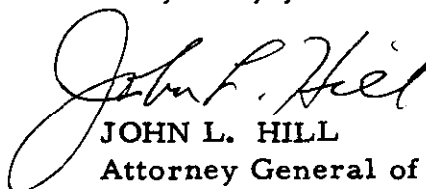
Dear Senator Herring:

You have sent us Senate Bill 313 for our review with reference to its constitutionality. The Bill would amend § 5 of Article 1066c, Vernon's Texas Civil Statutes, the Local Sales and Use Tax Act (Acts 1967, 60th Leg., p. 62, Ch. 36) by adding to it a provision requiring the Comptroller, who is otherwise charged with the responsibility of collecting the tax, to make reports to cities as to those who have remitted payment and those who have not.

The duty imposed upon the Comptroller is clearly pertinent to the duty previously imposed to collect the tax. Article 4, § 23 of the Constitution of Texas authorizes the Legislature to define the duties of the Comptroller.

It is our opinion therefore that Senate Bill 313 is not overbroad and is constitutional.

Very truly yours,


JOHN L. HILL
Attorney General of Texas

APPROVED:


LARRY F. YORK, First Assistant


DAVID M. KENDALL, Chairman
Opinion Committee